

EXHIBIT C

January 17, 2008

Jennifer Fischman
925 14th Street #11
Santa Monica, California 90403

Dear Ms. Fischman:

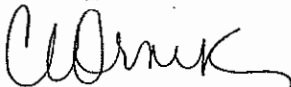
I am pleased to offer you a position as Corporate Counsel, Mitsubishi Chemical USA, Inc. In this position, you will report to Donna Costa, Vice President and General Counsel, and your responsibilities will be as discussed during the interview.

Your salary will be \$6346.16 payable bi-weekly which equates to an annual salary of \$165,000. You will also receive a one time hiring bonus of \$10,000 gross to be paid with your first full payroll and will have three weeks of vacation. You will be eligible for the full range of employee benefits that will become effective on your first day of employment. You will also be eligible for a 17% target bonus to be paid at the same time the management bonuses are paid. Participation in our 401k Savings Plan will be available to you the month following 90 days of employment per the plan document and agreement with Prudential. You may, however, immediately rollover funds from another qualified plan if you wish. Your start date will be March 3, 2008.

I am pleased to make this offer to you and am sure you will find this opportunity to be both challenging and rewarding. If you decide to accept our employment offer, I would appreciate your signing the bottom of this letter as your acceptance and sending a copy back to me.

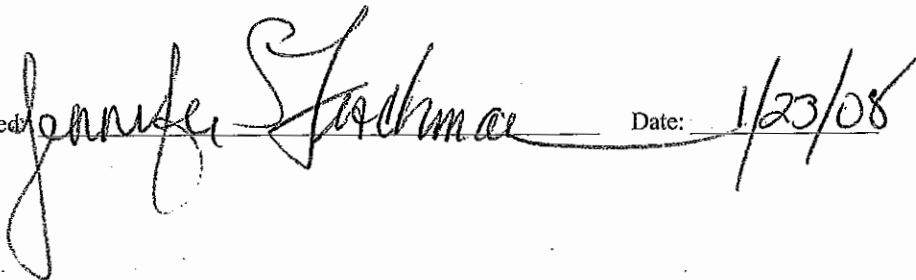
If you have any questions, please feel free to call me.

Sincerely,



Carolyn Orner
Director of Human Resources
Mitsubishi Chemical USA, Inc.

Accepted



Date:

1/23/08